

Free State: Metsimaholo(FS204) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	48 946	56 917	65 200	67 906	70 592	70 592	77 403	83 017	84 614	91 896
Service charges	150 497	213 095	175 846	257 281	257 281	257 281	295 429	350 438	387 280	415 691
Investment revenue	1 937	1 827	2 893	750	750	750	1 431	900	950	1 000
Transfers recognised - operational	32 509	40 529	53 543	65 182	65 675	65 675	65 894	83 518	92 518	102 158
Other own revenue	55 941	49 624	34 919	87 235	49 306	49 306	21 827	35 289	391	(2 933)
Total Revenue (excluding capital transfers and contributions)	289 829	361 993	332 401	478 354	443 605	443 605	461 984	553 162	565 753	607 812
Employee costs	84 673	93 337	104 394	127 738	129 084	129 084	119 569	159 546	210 473	211 356
Remuneration of councillors	8 039	7 628	8 424	9 723	9 723	9 723	9 283	10 769	11 843	13 026
Depreciation & asset impairment	23 453	27 101	35 907	31 917	31 917	31 917	-	34 148	34 791	31 911
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	89 276	93 098	110 402	158 539	159 880	159 880	134 235	164 966	228 282	367 773
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	108 217	142 257	98 404	157 506	143 581	143 581	134 868	214 477	300 291	297 304
Total Expenditure	313 657	363 422	357 531	485 424	474 185	474 185	397 956	583 905	785 679	921 370
Surplus/(Deficit)	(23 828)	(1 428)	(25 130)	(7 070)	(30 581)	(30 581)	64 029	(30 744)	(219 926)	(313 558)
Transfers recognised - capital	8 909	9 548	16 951	15 483	15 483	15 483	96	15 118	15 255	3
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(14 919)	8 119	(8 179)	8 414	(15 097)	(15 097)	64 124	(15 626)	(204 671)	(313 555)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 919)	8 119	(8 179)	8 414	(15 097)	(15 097)	64 124	(15 626)	(204 671)	(313 555)
<u>Capital expenditure & funds sources</u>										
Capital expenditure	64 451	84 366	38 309	175 299	56 574	56 574	28 495	344 317	350 711	172 134
Transfers recognised - capital	56 594	79 742	33 902	126 735	35 599	35 599	27 283	245 538	233 062	75 415
Public contributions & donations	-	2 461	171	-	-	-	-	-	-	-
Borrowing	6 684	-	2 984	25 760	1 654	1 654	-	58 900	27 416	34 968
Internally generated funds	2 070	2 164	1 252	22 804	19 680	19 680	1 209	39 879	90 963	62 152
Total sources of capital funds	65 348	84 366	38 309	175 299	56 934	56 934	28 492	344 317	351 441	172 534
<u>Financial position</u>										
Total current assets	138 596	156 533	99 913	175 851	175 851	175 851	-	57 267	29 967	33 567
Total non current assets	265 304	279 367	309 197	432 000	432 000	432 000	-	741 673	1 129 925	1 402 309
Total current liabilities	107 886	117 565	119 319	105 800	105 800	105 800	-	62 635	58 850	63 100
Total non current liabilities	98 514	118 995	12 256	265 000	265 000	265 000	-	64 300	177 020	283 781
Community wealth/Equity	197 500	199 340	277 535	237 051	237 051	237 051	-	672 005	924 022	1 088 995
<u>Cash flows</u>										
Net cash from (used) operating	364 990	92 706	46 944	71 627	71 627	71 627	53 856	82 515	(40 740)	(167 497)
Net cash from (used) investing	85 013	(20 957)	(26 084)	-	-	-	(55 577)	-	-	-
Net cash from (used) financing	3 264	(5 199)	(336)	-	-	-	(1 551)	-	-	-
Cash/cash equivalents at the year end	458 498	48 732	17 140	71 627	71 627	71 627	2 890	82 515	41 775	(125 721)
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	(1 947)	12 829	20 568	8 107	8 107	8 107	-	16 832	18 724	13 500
Application of cash and investments	(26 945)	(19 831)	54 229	(82 068)	(98 329)	(98 329)	-	30 806	51 329	53 450
Balance - surplus (shortfall)	24 998	32 660	(33 661)	90 175	106 435	106 435	-	(13 974)	(32 605)	(39 950)
<u>Asset management</u>										
Asset register summary (WDV)	64 451	84 366	38 309	175 299	56 574	56 574	28 495	344 317	350 711	172 134
Depreciation & asset impairment	23 453	27 101	35 907	31 917	31 917	31 917	-	34 148	34 791	31 911
Renewal of Existing Assets	369	52	915	4 574	627	627	-	3 653	20 667	22 312
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	17 556	26 640	31 239	51 956	53 390	53 390	31 043	51 610	49 119	50 803
Revenue cost of free services provided	20 056	30 164	35 463	57 236	58 670	58 670	36 029	58 810	56 319	58 003
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	1	2	2	2	2	2	2	2	1	2
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	3	5	10	10	10	10	10	-	-	-

Free State: Metsimaholo(FS204) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue - Standard										
<i>Governance and Administration</i>		76 721	81 573	100 746	79 772	82 542	82 542	112 251	123 237	136 031
Executive & Council		47	45	98	120	3 230	3 230	726	117	117
Budget & Treasury Office		76 615	81 457	100 064	79 332	78 992	78 992	109 832	123 026	135 819
Corporate Services		59	72	584	320	320	320	1 694	95	95
<i>Community and Public Safety</i>		36 641	27 835	10 006	77 520	37 957	37 957	56 059	28 843	30 067
Community & Social Services		929	1 249	5 011	2 889	2 876	2 876	2 214	2 111	2 315
Sport And Recreation		1 535	2 070	1 886	2 155	2 155	2 155	1 957	2 105	1 698
Public Safety		33 813	6 909	1 297	20 926	20 926	20 926	19 081	21 127	22 054
Housing		364	17 608	1 813	51 550	12 000	12 000	32 808	3 500	4 000
Health										
<i>Economic and Environmental Services</i>		4 869	3 703	185	8 809	8 809	8 809	7 241	7 239	515
Planning and Development		711	574	185	3 009	3 009	3 009	941	939	515
Road Transport		4 158	3 129		5 800	5 800	5 800	6 300	6 300	
Environmental Protection										
<i>Trading Services</i>		180 508	258 430	238 416	327 737	329 780	329 780	392 729	421 689	441 201
Electricity		67 062	83 152	82 429	116 381	117 815	117 815	146 804	152 665	160 580
Water		82 602	139 456	108 638	162 605	163 164	163 164	166 878	184 595	194 845
Waste Water Management		17 274	20 096	29 527	24 376	24 376	24 376	37 954	40 421	38 786
Waste Management		13 571	15 727	17 821	24 373	24 423	24 423	41 094	44 008	46 990
<i>Other</i>	4									
Total Revenue - Standard	2	298 739	371 541	349 352	493 838	459 088	459 088	568 280	581 008	607 814
Expenditure - Standard										
<i>Governance and Administration</i>		82 144	133 368	97 974	133 792	120 571	120 571	155 410	238 442	254 197
Executive & Council		27 820	33 684	35 684	59 602	51 583	51 583	61 356	119 509	125 283
Budget & Treasury Office		38 589	84 175	43 809	43 444	39 204	39 204	51 628	69 716	68 023
Corporate Services		15 734	15 509	18 481	30 746	29 784	29 784	42 426	49 218	60 891
<i>Community and Public Safety</i>		54 002	41 258	47 123	48 336	49 661	49 661	65 140	72 835	83 465
Community & Social Services		5 261	4 927	11 559	9 736	9 420	9 420	9 191	10 770	13 502
Sport And Recreation		14 349	15 317	16 854	16 679	18 828	18 828	19 113	23 491	25 468
Public Safety		32 760	18 827	16 542	19 820	19 263	19 263	30 635	31 929	37 218
Housing		1 632	2 186	2 169	2 102	2 151	2 151	6 201	6 646	7 277
Health										
<i>Economic and Environmental Services</i>		19 555	18 801	22 770	32 163	32 249	32 249	41 269	39 423	41 861
Planning and Development		3 589	4 033	3 030	5 027	4 885	4 885	8 255	9 885	10 588
Road Transport		15 966	14 768	19 740	27 136	27 364	27 364	33 014	29 537	31 273
Environmental Protection										
<i>Trading Services</i>		157 957	169 995	189 665	271 133	271 704	271 704	322 086	434 980	541 848
Electricity		61 575	64 119	78 848	114 561	115 800	115 800	139 213	198 743	332 441
Water		65 681	68 931	73 040	109 176	106 502	106 502	110 945	147 437	139 687
Waste Water Management		17 650	20 459	21 594	26 497	28 057	28 057	39 523	47 175	48 450
Waste Management		13 051	16 487	16 184	20 899	21 345	21 345	32 404	41 625	21 269
<i>Other</i>	4									
Total Expenditure - Standard	3	313 657	363 422	357 531	485 424	474 185	474 185	583 905	785 679	921 370
Surplus/(Deficit) for the year		(14 919)	8 119	(8 179)	8 414	(15 097)	(15 097)	(15 626)	(204 671)	(313 555)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Metsimaholo(FS204) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	48 946	56 917	65 200	67 906	70 592	70 592	77 403	83 017	84 614	91 896
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	58 471	70 393	69 702	95 797	95 797	95 797	105 194	139 995	153 346	164 411
Service charges - water revenue	2	68 142	117 119	79 195	127 749	127 749	127 749	159 171	151 806	169 963	182 626
Service charges - sanitation revenue	2	12 546	12 464	12 254	14 145	14 145	14 145	13 623	26 600	29 197	31 394
Service charges - refuse revenue	2	11 092	12 933	14 510	19 226	19 226	19 226	17 031	31 646	34 379	36 864
Service charges - other		245	187	185	365	365	365	410	391	395	395
Rental of facilities and equipment		1 226	1 289	2 590	1 525	2 975	2 975	4 116	3 833	4 590	5 117
Interest earned - external investments		1 937	1 827	2 893	750	750	750	1 431	900	950	1 000
Interest earned - outstanding debtors		11 487	14 585	18 780	10 937	11 437	11 437	12 973	11 800	8 375	7 960
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		33 415	6 528	1 052	20 643	20 638	20 638	3 444	18 671	20 707	21 726
Licences and permits		71	63	57	105	105	105	52	111	117	120
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		32 509	40 529	53 543	65 182	65 675	65 675	65 894	83 518	92 518	102 158
Other own revenue	2	9 517	9 731	12 440	3 024	1 120	1 120	636	(29 126)	(33 397)	(37 856)
Gains on disposal of PPE		225	17 427	-	51 000	13 030	13 030	605	30 000	-	-
Total Revenue (excl. capital transfers and contributions)		289 829	361 993	332 401	478 354	443 605	443 605	461 984	553 162	565 753	607 812
Expenditure By Type											
Employee related costs	2	84 673	93 337	104 394	127 738	129 084	129 084	119 569	159 546	210 473	211 356
Remuneration of councillors		8 039	7 628	8 424	9 723	9 723	9 723	9 283	10 769	11 843	13 026
Debt impairment	3	17 000	72 565	18 106	38 000	38 000	38 000	48 108	40 000	101 500	67 000
Depreciation and asset impairment	2	23 453	27 101	35 907	31 917	31 917	31 917	-	34 148	34 791	31 911
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	89 276	93 098	110 402	158 539	159 880	159 880	134 235	164 966	228 282	367 773
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		23 257	9 048	6 606	11 082	10 586	10 586	8 195	14 167	19 793	21 737
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	67 699	59 368	73 693	108 424	94 995	94 995	78 566	160 310	178 997	208 567
Loss on disposal of PPE		261	1 276	-	-	-	-	-	-	-	-
Total Expenditure		313 657	363 422	357 531	485 424	474 185	474 185	397 956	583 905	785 679	921 370
Surplus/(Deficit)		(23 828)	(1 428)	(25 130)	(7 070)	(30 581)	(30 581)	64 029	(30 744)	(219 926)	(313 558)
Transfers recognised - capital		8 909	9 548	16 951	15 483	15 483	15 483	96	15 118	15 255	3
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		(14 919)	8 119	(8 179)	8 414	(15 097)	(15 097)	64 124	(15 626)	(204 671)	(313 555)
Surplus/(Deficit) after capital transfers and contributions											
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(14 919)	8 119	(8 179)	8 414	(15 097)	(15 097)	64 124	(15 626)	(204 671)	(313 555)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(14 919)	8 119	(8 179)	8 414	(15 097)	(15 097)	64 124	(15 626)	(204 671)	(313 555)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(14 919)	8 119	(8 179)	8 414	(15 097)	(15 097)	64 124	(15 626)	(204 671)	(313 555)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Metsimaholo(FS204) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
Governance and Administration		589	1 366	1 341	86 753	9 812	9 812	497	177 017	153 891	16 677
Executive & Council		50	481	687	6 423	621	621	368	4 176	1 652	1 728
Budget & Treasury Office		535	883	414	956	1 977	1 977	120	1 966	770	710
Corporate Services		4	2	240	79 374	7 213	7 213	10	170 875	151 469	14 240
Community and Public Safety		239	306	500	19 094	2 173	2 173	3 955	32 110	40 069	29 913
Community & Social Services		136		200	6 617	471	471	3 375	5 038	9 771	1 819
Sport And Recreation		62	156	182	9 392	1 220	1 220	180	22 371	14 240	13 036
Public Safety		40	149	118	3 085	482	482	399	4 702	16 058	15 058
Housing											
Health											
Economic and Environmental Services		13 833	12 286	-	8 358	4 759	4 759	-	27 581	40 927	12 008
Planning and Development		2			7 808	2 509	2 509		11 935	21 927	4 008
Road Transport		13 831	12 286		550	2 250	2 250		15 646	19 000	8 000
Environmental Protection											
Trading Services		49 791	70 409	36 468	61 094	39 831	39 831	24 043	107 609	115 824	113 536
Electricity		12 208	30 850	4 731	23 976	11 218	11 218	6 577	69 621	57 884	41 895
Water		13 285	16 261	3 635	25 154	3 112	3 112	7 675	24 235	9 900	7 650
Waste Water Management		23 947	20 829	25 219	7 827	20 519	20 519	9 791	8 946	20 665	14 250
Waste Management		351	2 468	2 883	4 137	4 983	4 983		4 807	27 375	49 741
Other											
Total Capital Expenditure - Standard	3	64 451	84 366	38 309	175 299	56 574	56 574	28 495	344 317	350 711	172 134
Funded by:											
National Government		56 594	79 742	33 902	126 735	35 599	35 599	27 283	245 538	233 062	75 415
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	56 594	79 742	33 902	126 735	35 599	35 599	27 283	245 538	233 062	75 415
Public contributions and donations	5		2 461	171							
Borrowing	6	6 684		2 984	25 760	1 654	1 654		58 900	27 416	34 968
Internally generated funds		2 070	2 164	1 252	22 804	19 680	19 680	1 209	39 879	90 963	62 152
Total Capital Funding	7	65 348	84 366	38 309	175 299	56 934	56 934	28 492	344 317	351 441	172 534

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Metsimaholo(FS204) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash		5	7	6 325	7	7	7		1 800	2 200	4 000
Call investment deposits	1	5 505	9 493	8 043	5 600	5 600	5 600		8 000	9 000	9 500
Consumer debtors	1	111 328	127 241	73 217	148 144	148 144	148 144		36 067	7 567	10 567
Other debtors		19 026	17 621	10 034	20 000	20 000	20 000		9 000	8 900	7 000
Current portion of long-term receivables		489	186	50	100	100	100				
Inventory	2	2 243	1 985	2 244	2 000	2 000	2 000		2 400	2 300	2 500
Total current assets		138 596	156 533	99 913	175 851	175 851	175 851	-	57 267	29 967	33 567
Non current assets											
Long-term receivables		5 065	5 105	289	4 500	4 500	4 500				
Investments		7 605	5 983	6 200	5 500	5 500	5 500		7 032	7 524	
Investment property											
Investment in Associate											
Property, plant and equipment	3	252 535	268 244	302 674	422 000	422 000	422 000		734 641	1 122 401	1 402 309
Agricultural											
Biological											
Intangible		99	34	34							
Other non-current assets											
Total non current assets		265 304	279 367	309 197	432 000	432 000	432 000	-	741 673	1 129 925	1 402 309
TOTAL ASSETS		403 900	435 900	409 110	607 851	607 851	607 851	-	798 940	1 159 892	1 435 876
LIABILITIES											
Current liabilities											
Bank overdraft	1	15 063	2 654		3 000	3 000	3 000				
Borrowing	4	7 890	8 306	6 727	25 000	25 000	25 000				
Consumer deposits		7 092	7 143	7 395	7 800	7 800	7 800		7 635	7 650	7 900
Trade and other payables	4	68 898	87 624	105 197	62 200	62 200	62 200		55 000	51 200	55 200
Provisions		8 944	11 837		7 800	7 800	7 800				
Total current liabilities		107 886	117 565	119 319	105 800	105 800	105 800	-	62 635	58 850	63 100
Non current liabilities											
Borrowing		31 391	23 272	12 256	25 000	25 000	25 000		64 300	177 020	283 781
Provisions		67 123	95 723		240 000	240 000	240 000				
Total non current liabilities		98 514	118 995	12 256	265 000	265 000	265 000	-	64 300	177 020	283 781
TOTAL LIABILITIES		206 400	236 560	131 575	370 800	370 800	370 800	-	126 935	235 870	346 881
NET ASSETS	5	197 500	199 340	277 535	237 051	237 051	237 051	-	672 005	924 022	1 088 995
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		47 355	51 226	277 535	86 051	86 051	86 051		672 005	924 022	1 088 995
Reserves	4	150 145	148 114		151 000	151 000	151 000				
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	197 500	199 340	277 535	237 051	237 051	237 051	-	672 005	924 022	1 088 995

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Metsimaholo(FS204) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		213 311	244 168	289 973	419 153	419 153	419 153	312 676	508 446	515 586	552 228
Government - operating	1	52 987	55 180	75 908	65 182	65 182	65 182	113 227	83 602	92 618	102 275
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees		31 937	(77 077)	(115 618)	(137 462)	(137 462)	(137 462)	(126 123)	(170 315)	(222 315)	(224 382)
Finance charges		66 756	(129 564)	(203 320)	(275 246)	(275 246)	(275 246)	(245 923)	(339 218)	(426 628)	(597 617)
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES											
		364 990	92 706	46 944	71 627	71 627	71 627	53 856	82 515	(40 740)	(167 497)
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors		673	208	62				39			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		69 321	8 394	(9 346)				(29 946)			
Payments											
Capital assets		15 019	(29 558)	(16 799)				(25 670)			
NET CASH FROM/(USED) INVESTING ACTIVITIES											
		85 013	(20 957)	(26 084)	-	-	-	(55 577)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				4 004							
Payments											
Repayment of borrowing		3 264	(5 199)	(4 340)				(1 551)			
NET CASH FROM/(USED) FINANCING ACTIVITIES											
		3 264	(5 199)	(336)	-	-	-	(1 551)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
		453 268	66 550	20 524	71 627	71 627	71 627	(3 272)	82 515	(40 740)	(167 497)
Cash/cash equivalents at the year begin:	2	5 230	(17 818)	(3 384)				6 163		82 515	41 775
Cash/cash equivalents at the year end:	2	458 498	48 732	17 140	71 627	71 627	71 627	2 890	82 515	41 775	(125 721)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Metsimaholo(FS204) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	64 082	84 314	37 394	170 725	55 947	55 947	340 664	330 044	149 822
Infrastructure - Road Transport		8 343	12 286		1 885	2 425	2 425	15 696	15 000	8 000
Infrastructure - Electricity		12 050	30 741	4 731	18 570	9 505	9 505	27 520	46 999	30 570
Infrastructure - Water		13 285	16 261	3 635	25 000	2 564	2 564	23 550	9 900	7 650
Infrastructure - Sanitation		23 947	20 809	25 219	6 261	19 487	19 487	5 900	11 000	4 500
Infrastructure - Other				171	70 600	2 280	2 280	197 775	153 850	44 843
Infrastructure		57 625	80 097	33 756	122 316	36 261	36 261	270 441	236 749	95 563
Community		80	144	1 353	12 835	3 347	3 347	25 088	11 691	11 055
Heritage assets										
Investment properties										
Other assets	6	6 377	4 073	2 285	35 573	16 340	16 340	45 136	81 604	43 204
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	369	52	915	4 574	627	627	3 653	20 667	22 312
Infrastructure - Road Transport		26			1 125				9 375	9 750
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		26	-	-	1 125	-	-	-	9 375	9 750
Community		68						200		
Heritage assets										
Investment properties										
Other assets	6	276	52	915	3 449	627	627	3 453	11 292	12 562
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		8 368	12 286	-	3 010	2 425	2 425	15 696	24 375	17 750
Infrastructure - Electricity		12 050	30 741	4 731	18 570	9 505	9 505	27 520	46 999	30 570
Infrastructure - Water		13 285	16 261	3 635	25 000	2 564	2 564	23 550	9 900	7 650
Infrastructure - Sanitation		23 947	20 809	25 219	6 261	19 487	19 487	5 900	11 000	4 500
Infrastructure - Other		-	-	171	70 600	2 280	2 280	197 775	153 850	44 843
Infrastructure		57 650	80 097	33 756	123 441	36 261	36 261	270 441	246 124	105 313
Community		148	144	1 353	12 835	3 347	3 347	25 288	11 691	11 055
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	6 653	4 124	3 200	39 022	16 966	16 966	48 589	92 897	55 766
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		64 451	84 366	38 309	175 299	56 574	56 574	344 317	350 711	172 134
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport		8 368	12 286		3 010	2 425	2 425	15 696	24 375	17 750
Infrastructure - Electricity		12 050	30 741	4 731	18 570	9 505	9 505	27 520	46 999	30 570
Infrastructure - Water		13 285	16 261	3 635	25 000	2 564	2 564	23 550	9 900	7 650
Infrastructure - Sanitation		23 947	20 809	25 219	6 261	19 487	19 487	5 900	11 000	4 500
Infrastructure - Other				171	70 600	2 280	2 280	197 775	153 850	44 843
Infrastructure		57 650	80 097	33 756	123 441	36 261	36 261	270 441	246 124	105 313
Community		148	144	1 353	12 835	3 347	3 347	25 288	11 691	11 055
Heritage assets										
Investment properties										
Other assets	6	6 653	4 124	3 200	39 022	16 966	16 966	48 589	92 897	55 766
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		64 451	84 366	38 309	175 299	56 574	56 574	344 317	350 711	172 134
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment		23 453	27 101	35 907	31 917	31 917	31 917	34 148	34 791	31 911
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		23 453	27 101	35 907	31 917	31 917	31 917	34 148	34 791	31 911
% of capital exp on renewal of assets		0.6%	0.1%	2.4%	2.7%	1.1%	1.1%	1.1%	6.3%	14.9%
Renewal of Existing Assets as % of deprecn		1.6%	0.2%	2.5%	14.3%	2.0%	2.0%	10.7%	59.4%	69.9%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		1.0%	0.0%	2.0%	3.0%	1.0%	1.0%	1.0%	6.0%	13.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Free State: Metsimaholo(FS204) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling		21	22	22	23	23	23	23	23	25
Piped water inside yard (but not in dwelling)	2	2	1	1	2	2	2	2	5	8
Using public tap (at least min.service level)										
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		22	23	23	25	25	25	25	29	33
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	22	23	23	25	25	25	25	29	33
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		14	14	14	17	17	17	17	18	20
Flush toilet (with septic tank)		1	1	1	1	1	1	1	1	1
Chemical toilet										
Pit toilet (ventilated)					6	6	6	6	5	3
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		15	15	15	24	24	24	24	24	24
Bucket toilet		1	2	2	2	2	2	2	1	2
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		1	2	2	2	2	2	2	1	2
Total number of households	5	17	17	17	26	26	26	26	25	26
Energy:										
Electricity (at least min.service level)		18	17	17	23	23	23	23	24	24
Electricity - prepaid (min.service level)		11	12	15	16	16	16	18	19	20
<i>Minimum Service Level and Above sub-total</i>		29	29	32	38	38	38	41	42	43
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	29	29	32	38	38	38	41	42	43
Refuse:										
Removed at least once a week		30	33	34	34	34	34	34	34	34
<i>Minimum Service Level and Above sub-total</i>		30	33	34	34	34	34	34	34	34
Removed less frequently than once a week		3	5	10	10	10	10			
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		3	5	10	10	10	10	-	-	-
Total number of households	5	33	38	44	44	44	44	34	34	34
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		22	24	26	26	26	26	29	30	31
Sanitation (free minimum level service)		15	16	16	17	17	17	20	21	22
Electricity/other energy (50kwh per household per month)		28	29	32	33	33	33	33	33	34
Refuse (removed at least once a week)			6	6	7	7	7	9	9	10
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		9 837	15 648	17 076	28 571	28 571	15 608	25 296	27 826	28 650
Sanitation (free sanitation service)		1 259	3 479	3 671	5 658	5 658	3 310	7 726	8 112	8 518
Electricity/other energy (50kwh per household per month)		4 585	5 317	7 930	13 305	14 739	8 310	9 948	4 109	4 109
Refuse (removed once a week)		1 875	2 196	2 562	4 422	4 422	3 815	8 640	9 072	9 526
Total cost of FBS provided (minimum social package)		17 556	26 640	31 239	51 956	53 390	31 043	51 610	49 119	50 803
Highest level of free service provided										
Property rates (value threshold)				35	35	35	35	35	35	35
Water (kilolitres per household per month)	10	10	10	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)	47	52	52	56	56	56	60	64	69	69
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	59	64	64	69	69	69	72	78	85	85
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)		2 499	3 524	4 224	5 280	5 280	4 986	7 200	7 200	7 200
Water		9 837	15 648	17 076	28 571	28 571	15 608	25 296	27 826	28 650
Sanitation		1 259	3 479	3 671	5 658	5 658	3 310	7 726	8 112	8 518
Electricity/other energy		4 585	5 317	7 930	13 305	14 739	8 310	9 948	4 109	4 109
Refuse		1 875	2 196	2 562	4 422	4 422	3 815	8 640	9 072	9 526
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	20 056	30 164	35 463	57 236	58 670	36 029	58 810	56 319	58 003

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)